IN THE UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

PREFERRED TAX SERVICE, INC.,

Civil Action No.

Plaintiff,

1:05-CV-00872-SLR

v.

THE TAX AUTHORITY, INC., et al. :

Defendants.

CERTIFICATE OF SERVICE

The undersigned counsel for defendants, The Tax Authority and Kenneth M. Leese, certifies that, on January 5, 2006, true and correct copies of the Brief in Opposition to Plaintiff's Motion for Temporary Restraining Order of Defendants, the Tax Authority, Inc. and Kenneth M. Leese, with supporting Appendix and proposed Order, were electronically filed with the Clerk of the Court by using the CMM/ECF system, which will send a notice of electronic filing, and also that copies of such documents were deposited in the United States Mail, first-class mail, postage pre-paid, and addressed as follows:

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